REGISTERED CHARITY NUMBER: 507270

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 30 April 2026

for

Alltwalis Community Association (ACA)
Trading as Alltwalis Village Hall

Ashmole & Co.
Chartered Certified Accountants
The Old School
The Quay
Carmarthen
Carmarthenshire
SA31 3LN

Alltwalis Community Association (ACA)
Trading as Alltwalis Village Hall

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for the Year Ended 30 April 2026

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Alltwalis Community Association (ACA)
Trading as Alltwalis Village Hall

Report of the Trustees
for the Year Ended 30 April 2026

The trustees present their report with the financial statements of the charity for the year ended 30 April 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

507270

Principal address

c/o Walis Lodge
Alltwalis
Carmarthenshire
SA32 7EA

Trustees

D J Wyatt Trustee
Mrs A Wyatt Trustee
Mrs A Pritchard Trustee
J Pritchard Trustee (resigned 8.5.25)
Mrs S Burnell Trustee
A Burnell Trustee
Mrs G L Welch Trustee
N P Day Chairman
Mrs W Day Trustee
Mrs C M Dean Secretary
Mrs V Coppack Trustee (resigned 8.5.25)
A D Galliers Trustee
Miss R L Howe Trustee (appointed 8.5.25)
S Hermon Trustee (appointed 8.5.25)
Mrs E Jones Treasurer (appointed 8.5.25)
A Dean Vice chairman (appointed 8.5.25)

Independent Examiner

Ashmole & Co.
Chartered Certified Accountants
The Old School
The Quay
Carmarthen
Carmarthenshire
SA31 3LN

Approved by order of the board of trustees on 28/9/2026 and signed on its behalf by:

M Eiwen Jones

Trustee

Independent Examiner's Report to the Trustees of
Alltwalis Community Association (ACA)

Independent examiner's report to the trustees of Alltwalis Community Association (ACA)
I report to the charity trustees on my examination of the accounts of Alltwalis Community Association (ACA) (the Trust) for the year ended 30 April 2026.

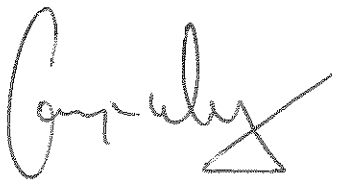
Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Carwyn Morgan BSc., FCCA

Ashmole & Co.
Chartered Certified Accountants
The Old School
The Quay
Carmarthen
Carmarthenshire
SA31 3LN

Date: 30/2/2026

Alltwalis Community Association (ACA)
Trading as Alltwalis Village Hall

Statement of Financial Activities
for the Year Ended 30 April 2026

	Notes	Unrestricted fund £	Restricted fund £	30.4.26 Total funds £	30.4.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		7,806	975	8,781	4,092
Other trading activities	2	7,687	-	7,687	2,555
Investment income	3	1,006	-	1,006	1,241
Total		16,499	975	17,474	7,888
EXPENDITURE ON					
Raising funds		106	-	106	266
Charitable activities					
General		11,793	6,029	17,822	13,916
Old School refurbishment		-	3,093	3,093	-
Total		**11,899**	**9,122**	**21,021**	14,182
NET INCOME/(EXPENDITURE)		4,600	(8,147)	(3,547)	(6,294)
RECONCILIATION OF FUNDS					
Total funds brought forward		**81,274**	**150,668**	**231,942**	238,236
TOTAL FUNDS CARRIED FORWARD		**85,874**	**142,521**	**228,395**	231,942

The notes form part of these financial statements

Alltwalis Community Association (ACA)
Trading as Alltwalis Village Hall

Balance Sheet
30 April 2026

	Notes	Unrestricted fund £	Restricted fund £	30.4.26 Total funds £	30.4.25 Total funds £
FIXED ASSETS					
Intangible assets	6	200	-	200	400
Tangible assets	7	43,481	139,139	182,620	186,194
		43,681	139,139	182,820	186,594
CURRENT ASSETS					
Cash at bank and in hand		42,459	6,442	48,901	45,889
CREDITORS					
Amounts falling due within one year	8	(266)	(3,060)	(3,326)	(541)
NET CURRENT ASSETS		42,193	3,382	45,575	45,348
TOTAL ASSETS LESS CURRENT LIABILITIES		**85,874**	**142,521**	**228,395**	231,942
NET ASSETS		85,874	142,521	228,395	231,942
FUNDS	9				
Unrestricted funds				**85,874**	81,274
Restricted funds				**142,521**	150,668
TOTAL FUNDS				**228,395**	231,942

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	30.4.26	30.4.25
	£	£
Fundraising events	7,687	2,555

continued...

3. INVESTMENT INCOME

	30.4.26	30.4.25
	£	£
Deposit account interest	1,006	1,241

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2026 nor for the year ended 30 April 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2026 nor for the year ended 30 April 2025.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,092	-	4,092
Other trading activities	2,555	-	2,555
Investment income	1,241	-	1,241
Total	7,888	-	7,888
EXPENDITURE ON			
Raising funds	266	-	266
Charitable activities			
General	10,823	3,093	13,916
Total	11,089	3,093	14,182
NET INCOME/(EXPENDITURE)	(3,201)	(3,093)	(6,294)
RECONCILIATION OF FUNDS			
Total funds brought forward	84,475	153,761	238,236
TOTAL FUNDS CARRIED FORWARD	81,274	150,668	231,942

continued...

6. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 May 2025 and 30 April 2026	600
AMORTISATION	
At 1 May 2025	200
Charge for year	200
At 30 April 2026	400
NET BOOK VALUE	
At 30 April 2026	200
At 30 April 2025	400

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 May 2025	25,000	174,822	12,257	13,576	225,655
Additions	-	-	550	78	628
At 30 April 2026	**25,000**	**174,822**	**12,807**	**13,654**	**226,283**
DEPRECIATION					
At 1 May 2025	-	17,709	9,150	12,602	39,461
Charge for year	-	3,495	549	158	4,202
At 30 April 2026	-	21,204	9,699	12,760	43,663
NET BOOK VALUE					
At 30 April 2026	**25,000**	**153,618**	**3,108**	**894**	**182,620**
At 30 April 2025	25,000	157,113	3,107	974	186,194

There is a covenant on the property stating that in the event of its future sale, 50% of the proceeds, less its original sale price of £25,000 must be repaid to the council.

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.26	30.4.25
	£	£
Other creditors	3,326	541

9. MOVEMENT IN FUNDS

	At 1.5.25	Net movement in funds	At 30.4.26
	£	£	£
Unrestricted funds			
General fund	81,274	4,600	85,874
Restricted funds			
Restricted fund	150,668	(8,147)	142,521
TOTAL FUNDS	231,942	(3,547)	228,395

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	16,499	(11,899)	4,600
Restricted funds			
Restricted fund	975	(9,122)	(8,147)
TOTAL FUNDS	17,474	(21,021)	(3,547)

Comparatives for movement in funds

	At 1.5.24	Net movement in funds	At 30.4.25
	£	£	£
Unrestricted funds			
General fund	84,475	(3,201)	81,274
Restricted funds			
Restricted fund	153,761	(3,093)	150,668
TOTAL FUNDS	238,236	(6,294)	231,942

continued...

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,888	(11,089)	(3,201)
Restricted funds			
Restricted fund	-	(3,093)	(3,093)
TOTAL FUNDS	7,888	(14,182)	(6,294)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.24 £	Net movement in funds £	At 30.4.26 £
Unrestricted funds			
General fund	84,475	1,399	85,874
Restricted funds			
Restricted fund	153,761	(11,240)	142,521
TOTAL FUNDS	238,236	(9,841)	228,395

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,387	(22,988)	1,399
Restricted funds			
Restricted fund	975	(12,215)	(11,240)
TOTAL FUNDS	25,362	(35,203)	(9,841)

continued...

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2026.

Alltwalis Community Association (ACA)
Trading as Alltwalis Village Hall

Detailed Statement of Financial Activities
for the Year Ended 30 April 2026

	30.4.26	30.4.25
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,698	250
Grants	976	-
Admissions	3,195	1,953
Feed In Tariff	1,912	1,724
Exceptional items	-	165
	8,781	4,092
Other trading activities		
Fundraising events	7,687	2,555
Investment income		
Deposit account interest	1,006	1,241
Total incoming resources	17,474	7,888
EXPENDITURE		
Raising donations and legacies		
Sundries	106	266
Charitable activities		
Rates and water	409	417
Insurance	1,280	1,179
Light and heat	602	2,009
Telephone	615	583
Postage and stationery	553	-
Ground maintenance	358	506
Repairs and renewals	7,527	1,607
Cleaning expenses	61	53
Entertainment	4,804	2,532
	16,209	8,886
Support costs		
Finance		
Bank charges	40	80
Other		
Computer software	200	200
Carried forward	200	200

Alltwalis Community Association (ACA)
Trading as Alltwalis Village Hall

Detailed Statement of Financial Activities
for the Year Ended 30 April 2026

	30.4.26	30.4.25
	£	£
Other		
Brought forward	200	200
Improvements to property	3,495	3,495
Plant and machinery	549	549
Fixtures and fittings	158	172
	4,402	4,416
Governance costs		
Accountancy and legal fees	264	534
Total resources expended	21,021	14,182
Net expenditure	(3,547)	(6,294)